

Michael R. Johnson, Esq. (A7070)  
Douglas M. Monson, Esq. (A2293)  
David H. Leigh, Esq. (A9433)  
**RAY QUINNEY & NEBEKER P.C.**  
36 South State Street, 14th Floor  
Salt Lake City, Utah 84111  
Telephone: (801) 532-1500  
Facsimile: (801) 532-7543  
Email: [mjohnson@rqn.com](mailto:mjohnson@rqn.com)  
Email: [dmonson@rqn.com](mailto:dmonson@rqn.com)  
Email: [dleigh@rqn.com](mailto:dleigh@rqn.com)

*Counsel for Gil A. Miller, Chapter 11 Trustee of the Consolidated Estate*

IN THE UNITED STATES BANKRUPTCY COURT FOR THE DISTRICT OF UTAH  
CENTRAL DIVISION

In re:

DEE ALLEN RANDALL, et al.,  
  
Debtors.

**Bankruptcy Case No. 10-37546**

(Substantively Consolidated with Case Nos.  
11-34826, 11-34830, 11-34831, 11-34833 and  
11-34834)

Chapter 11

Honorable Joel T. Marker

(Filed via ECF)

**STIPULATION BETWEEN THE TRUSTEE AND AMERICAN PENSION SERVICES  
INC. RESOLVING ISSUES CONCERNING DUPLICATE PROOFS OF CLAIM AND  
SERVICE UPON AMERICAN PENSION SERVICES INC.'S CLIENTS OF THE  
SOLICITATION PACKAGES AND PLAN BALLOTS FOR THE TRUSTEE'S  
LIQUIDATING PLAN OF REORGANIZATION**

Gil A. Miller (the "**Trustee**"), the Chapter 11 Trustee of the substantively consolidated  
Chapter 11 estate of Dee Allen Randall, Horizon Auto Funding, LLC, Independent Commercial

Lending, LLC, Horizon Financial Center I, LLC, Horizon Mortgage and Investment Inc., and Horizon Financial & Insurance Group Inc. (collectively, the “**Debtors**”), through counsel, and American Pension Services Inc. (“**APS**”) hereby stipulate and agree as follows:

### **FACTUAL BACKGROUND**

1. Dee Allen Randall (“**Randall**”), a Chapter 11 debtor before the Bankruptcy Court, commenced Chapter 11 Case No. 10-37546 (the “**Randall Case**”) on or about December 20, 2010 (the “**Randall Petition Date**”) by filing a voluntary petition for relief under Chapter 11 of Title 11 of the United States Code (the “**Bankruptcy Code**”) with the Bankruptcy Court.

2. Between the Randall Petition Date and September 29, 2011, Randall continued to operate as a debtor-in-possession pursuant to §§ 1107(a) and 1108 of the Bankruptcy Code.

3. As of September 29, 2011, Randall owned and was the president or manager, as the case may be, of each of Horizon Auto Funding, LLC, Independent Commercial Lending, LLC, Horizon Financial Center I, LLC, Horizon Mortgage and Investment Inc. and Horizon Financial & Insurance Group Inc. (hereinafter, the “**Corporate Debtors**”).

4. On or about September 29, 2011, an Order was entered by the Bankruptcy Court approving the appointment of the Trustee in the Randall Case. [Docket 247]

5. Upon his appointment, the Trustee stepped into Randall’s shoes and became the owner, in his capacity as Chapter 11 trustee, of each of the Corporate Debtors.

6. On October 12, 2011 (the “**Corporate Debtors Petition Date**”), the Trustee, in his capacity as Chapter 11 Trustee in the Randall Case, caused a voluntary petition for relief under Chapter 11 of the Bankruptcy Code to be filed for each of the Corporate Debtors (the “**Corporate Debtor Cases**”).

7. On January 27, 2012, the Bankruptcy Court entered its Order substantively consolidating the separate bankruptcy estates of each of the Debtors, with the Corporate Debtor Cases being consolidated with and into the Randall Case (the “**Consolidated Estate**”), but effective only as of the date of the consolidation Order.

8. By virtue of the Bankruptcy Court’s Order of substantive consolidation, the Trustee is now the Chapter 11 Trustee of the Consolidated Estate of all of the Debtors.

9. Prior to the Randall Petition Date, certain Investors identified in Exhibits A, B and C to this Stipulation (the “**IRA Investors**”) invested funds from their IRA accounts for which they are the named beneficiaries with one or more of the Debtors in anticipation and based upon representations from the Debtors of receiving certain promissory notes or other instruments (the “**Notes**”). In some cases, the IRA Investors also invested funds from their personal accounts (and not from their IRA accounts) and received additional Notes for their personal investments.

10. The Trustee asserts that the Debtors were engaged in a Ponzi scheme, and that in a Ponzi scheme the investors, including the IRA Investors, are only entitled to a return of unpaid principal or, in other words, are only entitled to receive a claim for the difference between the total amount of their investment and any prior payments made on the investment, however denominated or accounted for.

11. Most of the IRA Investors who did not receive back the full unpaid principal on their Notes have filed proofs of claim in their individual names against the Consolidated Estate (the “**IRA Investor Proofs of Claims**”).

12. APS is the Administrator for the IRA accounts of the IRA Investors. In its capacity as the Administrator for the IRA accounts, APS has also filed a number of proofs of claim on behalf of the IRA Investors for the investments made from the IRA accounts for the IRA Investors (the “**APS Proofs of Claim**”), which has resulted in a large number of duplicate proofs of claim that have been filed against the Consolidated Estate. APS did not file any proofs of claim for any personal investments made by any of the IRA Investors.

13. The Trustee filed his proposed Chapter 11 Trustee’s Liquidating Plan of Reorganization Dated April 3, 2013 (the “**Plan**”) on April 3, 2013 [Docket 1070]. The Trustee filed his Disclosure Statement for Chapter 11 Trustee’s Liquidating Plan of Reorganization Dated April 3, 2013 (the “**Disclosure Statement**”) on July 2, 2013 [Docket 1174]. The Trustee anticipates that he will shortly be receiving Court approval for the adequacy of the Disclosure Statement and Court authorization to circulate the Plan and Disclosure Statement and related materials (the “**Solicitation Package**”) and the Plan ballots (the “**Plan Ballots**”) to the IRA Investors and other creditors for Plan voting purposes.

14. Exhibit A to this Stipulation is a list of duplicate claims filed against the Consolidated Estate where the amount claimed in both the APS Proof of Claim and the IRA Investor Proof of Claim is identical. The Trustee and APS agree that each APS Proof of Claim listed on Exhibit A (which represents the investment made from an IRA Investor’s IRA account) will be considered a duplicate claim against the Consolidated Estate that APS agrees will be disallowed as a duplicate claim, with the corresponding IRA Investor Proof of Claim to be deemed to be the effective claim against the Consolidated Estate for such IRA Investor’s investment from his or her IRA account.

15. The Trustee and APS further agree that for the claims listed on Exhibit A (unless the Trustee has previously filed an objection to the claims of any IRA Investor listed on Exhibit A, or the Bankruptcy Court has entered an Order disallowing any such claims), the Trustee will list on the applicable Plan Ballot the amount stated in the corresponding IRA Investor Proof of Claim as the amount of such IRA Investor's claim against the Consolidated Estate for Plan voting purposes. The Trustee will reserve the right to object to the amount of such IRA Investor's claim after confirmation of the Plan if the Trustee believes that the amount listed in the Plan Ballot is overstated or if the Trustee has any other objection to such IRA Investor's claim.

16. Exhibit B to this Stipulation is a list of duplicate claims filed against the Consolidated Estate where the amount claimed in the APS Proof of Claim and the amount claimed in the IRA Investor Proof of Claim are not the same.

17. The Trustee and APS agree that for the claims listed on Exhibit B (unless the Trustee has previously filed an objection to the claims of any IRA Investor listed on Exhibit B, or the Bankruptcy Court has entered an Order disallowing any such claims), the Trustee will list on the applicable Plan Ballot the higher amount stated in either the IRA Investor Proof of Claim or the corresponding APS Proof of Claim as the amount of such IRA Investor's claim for Plan voting purposes, and the two claims (to the extent that both claims include a claim for the investment made from such IRA Investor's IRA account) will be considered to be "merged" into one claim for the higher amount, with the APS Proof of Claim (which represents the investment from the IRA account of the corresponding IRA Investor) to be deemed to be amended by or an amendment to the corresponding IRA Investor Proof of Claim (which in most instances includes a claim for the investments made by such IRA Investor from his or her personal funds as well as

a claim for the investment from the IRA account of such IRA Investor). The Trustee will reserve the right to object to the amount of such IRA Investor's claim after confirmation of the Plan if the Trustee believes that the higher amount that is listed on the Plan Ballot is overstated or if the Trustee has any other objection to such IRA Investor's claim. If the Trustee determines, based upon information from the IRA Investor, that the two claims are not duplicates (i.e., the IRA Investor Proof of Claim only includes the personal investments of the IRA Investor, and the corresponding APS Proof of Claim only includes the investments from the IRA account of the IRA Investor, so that there is no overlap), then the two proofs of claims will not be considered to be "merged" into one claim for the higher amount, but instead will be treated separately by the Trustee, with the Trustee still reserving the right to object to the amount of either proof of claim.

18. Exhibit C to this Stipulation is a list of APS Proofs of Claim for which there is no corresponding duplicate proof of claim filed by the applicable IRA Investor. APS will provide to the Trustee the addresses for the Exhibit C IRA Investors. The Trustee and APS agree that for the claims listed on Exhibit C (unless the Trustee has previously filed an objection to the claims of any IRA Investor listed on Exhibit C, or the Bankruptcy Court has entered an Order disallowing any such claims), the Trustee will list on the applicable Plan Ballot the amount stated in the corresponding APS Proof of Claim as the amount of such IRA Investor's claim for Plan voting purposes. The Trustee will reserve the right to object to the amount of such IRA Investor's claim after confirmation of the Plan if the Trustee believes that the amount that is listed on the Plan Ballot is overstated or if the Trustee has any other objection to such IRA Investor's claim.

19. The Trustee and APS stipulate and agree that the Solicitation Packages and the Plan Ballots will be mailed by the Trustee to the addresses for all of the IRA Investors listed on Exhibits A, B and C, and not to APS, even though APS filed the APS Proofs of Claim to protect the interests of the IRA Investors. With respect to the IRA Investors listed on Exhibits A, B, and C for which the Trustee has previously filed an objection to the claims of such IRA Investors, the Trustee will mail Solicitation Packages to the addresses for such IRA Investors, but will not send them a Plan Ballot.

20. The Trustee and APS further stipulate and agree that, in the absence of any contrary written instructions from an IRA Investor (such instructions must be received by the Trustee at least three days prior to the mailing of any distribution by the Trustee), any distributions that are payable under the confirmed Plan to any of the IRA Investors listed on Exhibits A, B or C (assuming the claims of such IRA Investors are determined to be allowed unsecured claims for distribution purposes, and only to the extent that the distributions are attributable to that portion of an IRA Investor's investments that were made from his or her IRA account) will be made by checks made payable jointly to the respective IRA Investor and APS as Administrator, and mailed to the address of the respective IRA Investor.

21. One of the IRA Investors is Leland R. Thompson, who filed Proof of Claim No. 1070. APS also filed Proof of Claim No. 337-2 and Proof Claim No. 832 as the Administrator for the IRA account of Leland R. Thompson. The Bankruptcy Court entered its Order (the "**Thompson Settlement Order**") on August 15, 2013 [Docket No. 1255] approving a settlement between the Trustee and (among other parties) Leland R. Thompson and Phyllis N. Thompson (the "**Thompsons**"), pursuant to which the Trustee agreed that the Thompsons would have an

Allowed Unsecured Claim against the Consolidated Estate of \$163,874.79. The Trustee and APS stipulate and agree as follows: (a) the Thompson Settlement Order supersedes the two APS Proofs of Claim filed by APS on behalf of Leland R. Thompson, and APS Proofs of Claim No. 337-2 and 832 will be deemed to be disallowed; (b) the Trustee will mail to the Thompsons (and not to APS) the Solicitation Package and the Plan Ballot for the Thompsons in the Allowed Unsecured Claim amount of \$163,874.79; and (c) the Trustee will forward directly to the Thompsons (and not to APS) the settlement check from the Trustee made payable to the Thompsons as contemplated by the Settlement Agreement with the Thompsons.

22. Exhibit D to this Stipulation is a list of IRA Investors with whom the Trustee has entered into settlements approved by the Bankruptcy Court whereby such IRA Investors have released and waived all claims against the Consolidated Estate. The Trustee and APS stipulate and agree that the APS Proofs of Claim that have been filed by APS on behalf of the IRA Investors listed on Exhibit D shall be deemed to be disallowed, consistent with the terms of the settlements between such IRA Investors and the Trustee.

DATED this 19<sup>th</sup> day of September, 2013.

RAY QUINNEY & NEBEKER P.C.

/s/ Douglas M. Monson

Michael R. Johnson

Douglas M. Monson

David H. Leigh

*Counsel for the Trustee*



AMERICAN PENSION SERVICES INC.

By: David Becker see APS  
Its: Corporate Secretary  
19 Sep 2013

1246457.02/dmm/rqn

In Re: Dee Allen Randall, et al.  
Debtors

10-37546

US Bankruptcy Court for District of Columbia

## Exhibit A

In re: Dee Allen Randall; Case # 10-37546

Duplicate APS Claims Where the Victim Claim Amount is Identical to the APS Claim Amount

Victim Claim #	Victim Claim Amount	Creditor Name
598-3	\$97,573.91	Gerald Allred
496	\$22,462.99	Kelly Richins
441-2	\$19,611.23	Tammy J. and Aaron Evans
138-3	\$8,657.50	Susan Richins
659-2	\$28,615.67	Fred Childs
198-2	\$37,278.79	Evelyn Harris
1077	\$77,401.19	Randall Hyde
744-2	\$40,380.75	Miriam Greenland
751-2	\$31,871.42	John Gilbert
293-2	\$31,571.54	Valoy Stowe
885-2	\$47,793.84	Elaine Hansen
773-2	\$135,197.36	Harold D. and Camille Howe
160-2	\$80,815.99	Gary Crump
779-3	\$49,734.74	Roger & Norene Vink
406-2	\$58,696.43	Norma Dooley
355-2	\$21,203.91	Donna R. Fullmer
831-2	\$18,624.38	Carl & Karissa Stucki
1041-2	\$18,136.60	Carolyn S. Stevens
1078	\$59,225.97	Norma Stokes
839-2	\$12,073.25	Sherry Nimori
850-2	\$277,296.17	Patrick Dover
867-2	\$3,456.43	Karissa Stucki
868-2	\$17,876.73	Carla Jellings
870-2	\$2,933.88	Robert & Jennifer Peck
391-2	\$5,998.03	Burk Stevens
1080	\$6,151.84	Margo L. Stratton
1085	\$20,428.11	Vanguard FBO Scot Weaver
123	\$22,638.89	Stephen & Shauna Eden
56-2	\$106,845.00	Terry Saltas
1081	\$55,276.67	Dwight G Young
938-2	\$25,365.31	JoAnn Harris
551-2	\$15,138.91	Karyn Culley
47-2	\$32,489.52	Lee Shepard Gardner
992-2	\$171,041.77	Brandi Day
995-2	\$80,242.55	Gary Hone
50-2	\$504,627.53	Alan Reese Hyer

APS Claim #	APS Claim Amount	Creditor Name	Creditor Address 1
598-1	\$97,573.91	American Pension Services Inc	Administrator for Gerald J Allred #5676
619	\$22,462.99	American Pension Services Inc.	Administrator for Kelly Richins #5660
642	\$19,611.23	American Pension Services Inc	Administrator for Tammy J Evans #3981
649	\$8,657.50	American Pension Services Inc	Administrator for Susan F Richins #3873
659-1	\$28,615.67	American Pension Services Inc	Administrator for Fred C Childs #5633
709	\$37,278.79	American Pension Services Inc	Administrator for Evelyn M Harris #11836
716	\$77,401.19	American Pension Services Inc	Administrator for Randall Hyde #5748
744-1	\$40,380.75	American Pension Services Inc	Administrator for Miriam Greenland #7399
751-1	\$31,871.42	American Pension Services Inc	Administrator for B John Gilbert #8476
771	\$31,571.54	American Pension Services Inc	Administrator for Valoy Stowe #11786
772	\$47,793.84	American Pension Services Inc	Administrator for Elaine B Hansen
773-1	\$135,197.36	American Pension Services Inc	Administrator for Harold D Howe #4201
774	\$80,815.99	American Pension Services Inc	Administrator for Gary R Crump #4190
779-1	\$49,734.74	American Pension Services Inc	Administrator for Norene Spencer
810	\$58,696.43	American Pension Services Inc	Administrator for Norma Dooley #8652
828	\$21,203.91	American Pension Services Inc	Administrator for Donna R Fullmer
831-1	\$18,624.38	American Pension Services Inc	Administrator for Carl Stucki
836	\$18,136.60	American Pension Services Inc	Administrator for Carolyn S Stevens
838	\$59,225.97	American Pension Services Inc	Administrator for Norma Stokes #6666
839-1	\$12,073.25	American Pension Services Inc	Administrator for Sherry Nimori #6632
850-1	\$277,296.17	American Pension Services Inc	Administrator for Patrick A Dover #6539
867-1	\$3,456.43	American Pension Services Inc	Administrator for Karissa Stucki
869	\$17,876.73	American Pension Services Inc	Administrator for Carla Jellings
870-1	\$2,933.88	American Pension Services Inc	Administrator for Robert B Peck
872	\$5,998.03	American Pension Services Inc	Administrator for Burkley M Stevens #5828
892-2	\$6,151.84	American Pension Services Inc	Administrator for Margo L Stratton #8039
898	\$20,428.11	American Pension Services Inc.	Admin for Scot D Weaver #11324
916	\$22,638.88	American Pension Services Inc.	Admin for Shauna Eden #11546
917	\$106,845.00	American Pension Services Inc.	Admin for Terry P Saltas #11307
930	\$55,276.67	American Pension Services Inc	Administrator Dwight G Young #10883
938-1	\$25,365.31	American Pension Services Inc	Administrator for JoAnn R Harris #8381
953	\$15,138.91	American Pension Services Inc.	Admin for Karyn J Culley #11169
965	\$32,489.52	American Pension Services Inc	Adm. Lee Shepard Gardner #12150
992-1	\$171,041.77	American Pension Services Inc	Administrator for Brandi R Day #12539
995-1	\$80,242.55	American Pension Services Inc	Administrator for Gary M Hone #10108
1001	\$504,627.53	American Pension Services Inc	Administrator for Alan Reese Hyer #11408

# Exhibit B

In re: Dee Allen Randall; Case # 10-37546

Duplicate APS Claims Where the Victim Claim Amount Differs from the APS Claim Amount

Claim Amount for Plan Voting Purposes	Victim Claim #	Victim Claim Amount	Creditor Name
\$905,230.00	63-1	\$905,230.00	Ronald G. and Marlene Carroll
\$25,365.31	938-2	\$25,365.31	JoAnn Harris
\$249,342.00	173-1	\$249,342.00	Scott Longhurst
\$20,381.78	137	\$12,409.85	Elroy D. and Susan Zentner
\$95,808.37	402-2	\$95,808.37	Donald Anderson
\$135,169.69	747	\$135,169.69	Marilyn Enz
\$46,168.91	306	\$39,254.81	James Equinto
\$261,595.82	674-1	\$233,380.53	Carol Bonar
\$28,602.76	435	\$28,602.76	Christlan D. Jensen
\$132,983.73	990	\$132,983.73	Dr David R Warden Jr & Mary Lou Warden
\$176,099.04	289	\$176,099.04	Brent Milne
\$606,035.59	463	\$517,857.18	W. Reid Hansen
\$905,230.00	63-1	\$905,230.00	Ronald G. and Marlene Carroll
\$87,899.29	413	\$55,873.10	Royce B. Thompson
\$214,127.93	390	\$214,127.93	L. Dale & Bette Lynn Green
\$19,691.24	437	\$15,640.76	Robert James McDougal Jr.
\$214,127.93	390	\$214,127.93	L. Dale & Bette Lynn Green
\$13,098.16	1063	\$9,844.37	Susan Heun
\$132,983.73	990	\$132,983.73	Dr David R Warden Jr & Mary Lou Warden
\$205,033.17	332	\$205,033.17	American Pension Services Inc.; Tim A. Jensen
\$5,811.18	436	\$5,325.74	Christlana G. McDougal
\$153,224.09	90	\$140,932.57	Robert C. Winz
\$344,663.48	132	\$344,663.48	Reed and Dixie Conger
\$214,127.93	390	\$214,127.93	L. Dale & Bette Lynn Green
\$46,226.81	1027	\$38,904.45	Joan S. Hutchinson
\$273,323.64	554	\$273,323.64	David O. Steffen
\$25,800.00	1006	\$25,800.00	Fred Simonsen
\$19,278.07	1007	\$17,729.82	Jeff Deagen
\$49,601.00	268	\$49,601.00	Howard Jackman and Kristy Jackman
\$100,000.00	408	\$100,000.00	Judy Allen
\$36,392.45	611	\$36,392.45	Tracie Anderson
\$50,000.00	531	\$50,000.00	Linda Christensen
\$8,391.25	590	\$7,137.67	Brady Field
\$8,804.87	1044	\$7,457.79	Jude Anker
\$233,380.53	674-1	\$233,380.53	Carol Bonar
\$18,446.96	228	\$14,394.62	Gay L. Searle
\$27,942.50	229	\$27,942.50	Scott O. Searle
\$72,552.00	503	\$72,552.00	Robin & Susan Reynolds
\$27,295.57	583	\$26,329.26	Kevin Drolinger
\$72,552.00	503	\$72,552.00	Robin & Susan Reynolds
\$159,797.91	884	\$126,515.19	Christopher McIntyre
\$87,899.29	413	\$55,873.10	Royce B. Thompson
\$104,904.00	407	\$104,904.00	Marlo Wilcox
\$173,066.65	1008	\$160,000.00	Katherine Laws
\$227,410.39	472	\$227,410.39	Allen & Carol Todd
\$72,877.71	348	\$65,916.46	Jonathan Smith
\$140,318.27	364	\$140,318.27	Sheri L. Smith
\$242,343.75	51	\$225,000.00	Reid Cox
\$49,387.42	487	\$39,668.65	Randall F. Davis
\$21,875.80	360	\$21,875.80	Timothy A. Smith
\$199,838.73	219	\$188,824.02	Larry D. Stevens
\$14,758.13	481	\$11,853.93	Julee A. Davis
\$32,721.51	220	\$30,917.97	Jacalyn A. Stevens
\$10,007.52	108	\$9,880.31	Wesley McDonald
\$57,308.31	493	\$57,308.31	Troy G. Watson Sr. & Kalynn Watson
\$135,000.00	246	\$135,000.00	Gary and Carolyn Morgan
\$97,886.20	307	\$81,702.49	Randy Gunderson
\$214,127.93	390	\$214,127.93	L. Dale & Bette Lynn Green
\$1,250,000.00	534	\$1,250,000.00	Mike & Dorothy Burnett
\$65,108.83	361	\$54,346.05	Judy Thompson
\$60,466.91	49	\$57,000.00	Ray Gardner
\$189,069.82	40-2	\$101,673.72	Jerry Kinyon
\$113,893.52	368	\$85,591.26	Mary Ellen Butler
\$95,886.51	686-2	\$70,032.29	Beverly Clark
\$89,540.09	610	\$72,287.59	Michael Clark
\$65,980.08	174	\$54,948.25	Dennis Frandsen
\$79,602.79	175	\$65,805.48	Dennis Frandsen
\$69,932.00	343-2	\$69,932.00	Gary A. Sargent
\$120,297.30	555	\$93,724.96	Dianne Call
\$53,723.04	44	\$53,723.04	Barbara Milburn
\$189,832.34	440	\$160,025.00	Catherine M. Boyington
\$21,716.47	438	\$18,229.79	Chauncey Robert Boyington
\$53,387.12	74	\$53,387.12	Martin Fulik
\$180,005.00	1072	\$30,000.00	Richard & Peggy Seare
\$276,853.83	263	\$276,853.83	Allen & Pat Clements
\$296,593.71	986	\$136,255.50	Mark Bradshaw
\$49,173.31	429	\$49,173.31	Daniel Gordon Garbe
\$19,660.85	43	\$19,660.85	Angela Smart
\$90,000.00	92	\$90,000.00	Faye Petersen
\$200,244.64	754-2	\$199,451.22	Glen Poll
\$30,403.60	505	\$28,401.94	Bruce & Susan Bybee
\$124,783.27	197	\$114,630.67	Evelyn M Harris
\$22,569.71	196	\$21,322.82	Lynn Harris
\$61,166.14	291	\$61,166.14	Claudia Sanchez
\$67,978.94	292	\$67,978.94	Benny L. Sanchez
\$204,894.83	388	\$204,894.83	Allen & Jane Jaqal

APS Claim #	APS Claim Amount	Creditor Name	Creditor Address 1
63-2	\$57,694.94	American Pension Services, Inc.	Administrator for Marlene Carroll (#5929)
120-1	\$21,050.04	American Pension Services/FUB	custodian for JoAnn R. Harris
173-2	\$169,952.00	American Pension Services Inc	Adm. for Scott Longhurst #7269
592	\$20,381.78	American Pension Services Inc	Administrator for Elroy Zentner #3539
593	\$19,524.67	American Pension Services Inc	Administrator for Donald Anderson # 3520
594	\$120,136.20	American Pension Services Inc	Administrator for Marilyn W Enz #5765
595	\$46,168.91	American Pension Services Inc	Administrator for James A Equinto #5737
596	\$261,595.82	American Pension Services Inc	Administrator for Carol Edwards Bonar #5
597-2	\$8,666.98	American Pension Services Inc	Administrator for Ann G Jensen #5689
599	\$73,874.74	American Pension Services Inc	Administrator for Mary Lou Warden #5629
600	\$61,116.35	American Pension Services Inc	Administrator for R Brent Milne #5976
603	\$606,035.59	American Pension Services Inc	Administrator for Wilks Reid Hansen #55
605	\$73,513.05	American Pension Services Inc	Administrator for Ronald G Carroll #5928
613	\$67,899.29	American Pension Services Inc	Administrator for Royce B Thompson
615	\$55,855.52	American Pension Services Inc	Administrator for L Dale Green #5704
616	\$19,691.24	American Pension Services Inc	Administrator for Robert James McDougal
617	\$94,616.91	American Pension Services Inc	Administrator for L Dale Green #5708
618	\$13,098.16	American Pension Services Inc	Administrator for Susan Heun #5823
620	\$77,342.83	American Pension Services Inc	Administrator for David R Warden #5795
621	\$190,212.99	American Pension Services Inc	Administrator for Tim A Jensen #5649
622	\$5,811.18	American Pension Services Inc	Administrator for Christlana G McDougal
624	\$153,224.09	American Pension Services Inc	Administrator for Robert C Winz #5595
630	\$92,638.10	American Pension Services Inc	Administrator for Dixie B Conger #6848
639	\$22,271.88	American Pension Services Inc	Administrator for Bette Lynn Green
645	\$46,226.81	American Pension Services Inc	Administrator for Joan Hutchinson #3947
646	\$103,147.33	American Pension Services Inc	Administrator for David O Steffen #3919
647	\$14,474.48	American Pension Services Inc	Administrator for Fred E Simonsen #3916
648	\$19,278.07	American Pension Services Inc	Administrator for Jeffrey J Deagen #3889
650	\$11,362.74	American Pension Services Inc	Administrator for Howard K Jackman #3872
657	\$75,680.27	American Pension Services Inc	Administrator for Judy K Allen #3519
658	\$33,855.19	American Pension Services Inc	Administrator for Tracie Anderson #3518
667	\$35,438.59	American Pension Services Inc	Administrator for Linda Christensen #6983
670	\$8,391.25	American Pension Services Inc	Administrator for Brady C Field #5519
672	\$8,804.87	American Pension Services Inc	Administrator for Judy K Anker #5518
674-2	\$29,936.51	American Pension Services Inc	Adm. for Carol Edwards Bonar #10085
677	\$18,446.96	American Pension Services Inc	Administrator for Gay L. Searle #9486
679	\$25,279.99	American Pension Services Inc	Administrator for Scott O Searle #9497
683	\$23,360.32	American Pension Services Inc	Administrator for Robin R Reynolds #3492
684	\$27,295.57	American Pension Services Inc	Administrator for Kevin Drolinger #9515
685	\$12,086.58	American Pension Services Inc	Administrator for Robin R Reynolds #5339
689	\$159,797.91	American Pension Services Inc	Administrator for Christopher N McIntyre
690	\$67,899.29	American Pension Services Inc	Administrator for Royce B Thompson #5982
692	\$102,759.73	American Pension Services Inc	Administrator for Marlo H Wilcox #5919
696	\$173,066.65	American Pension Services Inc	Administrator for Katherine N Laws #1193
697	\$64,791.37	American Pension Services Inc	Administrator for Allen W Todd #9711
699-2	\$72,877.71	American Pension Services Inc	Adm. for Jonathan Steele Smith #11883
700	\$70,734.91	American Pension Services Inc	Administrator for Sheri L Smith #5788
701	\$242,343.75	American Pension Services Inc	Administrator for Reid M Cox #11862
702	\$49,387.42	American Pension Services Inc	Administrator for Randall F Davis #9792
703	\$15,147.43	American Pension Services Inc	Administrator for Timothy A Smith #5787
705	\$199,838.73	American Pension Services Inc	Administrator for Larry Don Stevens #118
706	\$14,758.13	American Pension Services Inc	Administrator for Julee A Davis #9793
708	\$32,721.51	American Pension Services Inc	Administrator for Jacalyn Annette Steven
710	\$10,007.52	American Pension Services Inc	Administrator for Wesley McDonald #9818
712	\$41,731.57	American Pension Services Inc	Administrator for Troy G Watson #9874
714	\$119,513.82	American Pension Services Inc	Administrator for Gary Brent Morgan
718	\$97,886.20	American Pension Services Inc	Administrator for Randy E Gunderson #5729
719	\$50,425.30	American Pension Services Inc	Administrator for Bette Lynn Green
722	\$1,122,813.43	American Pension Services Inc	Administrator for Michael A Burnett #5727
724	\$65,108.83	American Pension Services Inc	Administrator for Judy F Thompson #5703
725	\$60,466.91	American Pension Services Inc	Administrator for M Ray Gardner #7919
726	\$189,069.82	American Pension Services Inc	Administrator for Jerry Kinyon #7897
727	\$113,893.52	American Pension Services Inc	Administrator for Mary Ellen Butler #787
728	\$95,886.51	American Pension Services Inc	Administrator for Beverly Clark #7829
729	\$89,540.09	American Pension Services Inc	Administrator for Michael Clark #7828
730	\$65,980.08	American Pension Services Inc	Administrator for Dennis Frandsen #7732
731	\$79,602.79	American Pension Services Inc	Administrator for Dennis Frandsen #7732
732	\$66,147.47	American Pension Services Inc	Administrator for Gary A Sargent #7725
733	\$120,297.30	American Pension Services Inc	Administrator for Dianne Call #7722
734	\$48,785.20	American Pension Services Inc	Administrator for Barbara Milburn #7662
736	\$189,832.34	American Pension Services Inc	Administrator for Catherine M Boyington
737	\$21,716.47	American Pension Services Inc	Administrator for Chauncey Robert Boyington
738	\$45,648.18	American Pension Services Inc	Administrator for Martin Fulik #7541
739	\$180,005.00	American Pension Services Inc	Administrator for Peggy M Seare #7511
741-2	\$159,022.74	American Pension Services, Inc	Adm. for Allen G. Clements #7317
743	\$296,593.71	American Pension Services Inc	Administrator for Mark Bradshaw #7418
748	\$48,358.77	American Pension Services Inc	Administrator for Daniel G Garbe #8385
750	\$18,522.32	American Pension Services Inc	Administrator for Angela Smart #8474
752	\$68,533.01	American Pension Services Inc	Administrator for Faye H Petersen #8508
754-1	\$200,244.64	American Pension Services Inc	Administrator for Glen Poll #8608
755	\$30,403.60	American Pension Services Inc	Administrator for Bruce Bybee #8644
757	\$124,783.27	American Pension Services Inc	Administrator for Evelyn M Harris #11835
758	\$22,569.71	American Pension Services Inc	Administrator for Lynn W Harris #11834
759	\$60,191.34	American Pension Services Inc	Administrator for Claudia B Sanchez #7031
760	\$67,163.33	American Pension Services Inc	Administrator for Benny L Sanchez #7030
762	\$35,225.47	American Pension Services Inc	Administrator for Allen Jaqal #7018

## Exhibit B

In re: Dee Allen Randall; Case # 10-37546

Duplicate APS Claims Where the Victim Claim Amount Differs from the APS Claim Amount

Claim Amount for Plan Voting Purposes	Victim Claim #	Victim Claim Amount	Creditor Name
\$13,579.01	476	\$12,224.18	Gary Bird
\$226,065.41	477	\$226,065.41	Janalee Stinger
\$36,243.47	321	\$34,712.68	Dorothy R. Reese
\$12,259.64	72	\$12,160.19	Fred & Vera Beckman
\$576,272.78	516	\$578,272.78	Stanley & Mary Kaye Smith
\$11,157.20	423	\$11,157.20	Chris & Johanna Gibson
\$240,117.30	190	\$240,000.00	Phillip Selander
\$155,823.63	152	\$155,823.63	Scott & Geri Alfred
\$256,686.61	255	\$256,686.61	Kenneth D. and Janet D. Reber
\$189,525.24	546	\$180,000.00	Karl Janson
\$5,070.26	539	\$4,588.47	Chris Harvey
\$3,251.93	540	\$2,942.92	Jessica Harvey
\$25,000.00	587	\$25,000.00	Aaron & Kern Sobolowski
\$66,500.00	421	\$66,500.00	Brent Gibson
\$260,414.52	59-2	\$181,579.38	Earl & Joye Willoughby
\$181,579.38	59-2	\$181,579.38	Earl & Joye Willoughby
\$410,000.00	192	\$410,000.00	Pam Staag & APS IRA 9045 fbo Pam Staag
\$18,585.77	1005	\$16,520.68	Toni Howe
\$37,638.43	523	\$30,035.01	William Bale
\$176,500.00	550	\$176,500.00	Susan A. Bell
\$99,379.79	1055	\$99,379.79	Scott L. Osborne and Denise Osborne
\$30,638.06	451	\$28,460.94	Keith & Alice Tweedie
\$45,680.95	452	\$43,780.13	Keith & Alice Tweedie
\$76,910.00	109-2	\$76,910.00	Mary Lou Carroll
\$49,346.08	506	\$46,097.37	Susan Bybee
\$77,730.17	573	\$54,277.31	Eric Leonard Hays
\$17,612.47	427	\$17,612.47	David S. Clark
\$13,575.67	426	\$13,555.26	Melanie Adair Clark
\$58,588.41	415	\$57,810.33	Melvin Christensen
\$98,118.74	1034	\$78,627.35	Robert L. Minster
\$30,100.71	374	\$30,100.71	Rav A. Peek
\$103,138.39	989	\$101,039.78	Chris Leatherman
\$58,215.68	559	\$58,215.68	Taylor & Gail Thayne
\$15,621.94	492	\$15,621.94	Laura Doty
\$72,242.22	580	\$64,803.70	Jimmie Hughes
\$344,663.48	132	\$344,663.48	Reed and Dixie Conner
\$584,597.67	98	\$351,641.61	Gerald C. Nichol
\$56,111.49	1056	\$52,912.51	American Pension Services; Gordon Christensen
\$4,015.01	226	\$4,015.01	APS Inc. FBO Dorothy H. Nielson IRA
\$20,464.13	78-2	\$17,486.89	Jean Kendell Condie
\$105,698.00	347-2	\$105,698.00	Gary A. Sargent
\$117,334.34	296	\$94,871.20	Wayne Hansen
\$32,820.67	566	\$32,820.67	Van Gibson
\$38,359.60	514	\$38,359.60	Joshua Dee Gibson
\$81,088.00	334-2	\$81,088.00	Mary Lynne Sargent IRA
\$319,684.70	328	\$316,557.42	Richard Brown
\$249,342.00	173-1	\$249,342.00	Scott Longhurst
\$15,938.94	394	\$15,739.46	Nancy A. Crowl
\$173,829.66	393	\$171,047.28	William D. Crowl
\$29,478.33	513	\$29,478.33	Kenneth & Jennifer Jolley
\$546,710.76	136	\$449,198.50	Wade White
\$83,640.00	365	\$52,369.00	Paul Adams
\$322,849.67	261	\$275,213.25	Chris Fonesbeck
\$17,876.73	868-2	\$17,876.73	Carla Jellings
\$155,823.63	152	\$155,823.63	Scott & Geri Alfred
\$6,242.11	1014	\$5,759.13	Gloria J Childs
\$54,174.63	424	\$53,490.90	James Terry Brown
\$123,678.09	430	\$123,678.09	Steven D. Zimmerman
\$27,176.30	262	\$23,538.12	Cindy P. Fonesbeck
\$117,072.10	405	\$115,180.50	Armin R. Fuchs
\$9,720.15	294	\$8,000.00	Dale Curtis
\$215,367.80	112-3	\$214,484.45	Walter Sudweeks
\$137,361.05	1010	\$130,000.00	Beverly Ann Buckway-Rosales
\$56,821.23	1080	\$6,151.84	Margo L. Stratton
\$350,000.00	663	\$350,000.00	Jewel Christensen
\$55,008.72	171	\$52,446.52	Arthur Gary Bennett
\$64,790.04	148	\$64,790.04	Diane Minchey
\$58,786.53	464	\$52,023.51	Kenneth Seamons
\$34,029.38	373	\$31,277.00	Lisa Weaver
\$80,767.46	467	\$80,767.46	Chad & Susan Telchert
\$334,512.47	538	\$318,305.00	Gwen Hayes
\$120,290.51	542	\$120,290.51	Lynn H. & Jennifer Shaw
\$42,530.32	442	\$39,080.22	Pauline Thompson
\$105,324.84	180	\$101,000.00	Ray Child
\$35,364.50	681	\$31,754.00	Merlin K. Clark
\$40,501.73	490	\$35,000.00	Cecilia Salazar
\$120,988.40	398	\$120,988.40	Christie Oss
\$100,000.00	528	\$100,000.00	Brent Bates
\$111,141.49	552	\$98,782.85	Junnie Shiolani
\$128,352.28	746	\$123,349.00	Beverly Benjamin
\$21,390.72	125	\$17,132.29	Stephen & Shauna Eden
\$390,277.00	1060	\$390,277.00	C. William and Christine P. Bacon
\$34,251.18	510	\$28,334.03	Myren Iverson
\$438,616.35	557	\$350,000.00	Boyd Call
\$26,159.69	509	\$21,655.97	Anne Iverson
\$117,394.22	295	\$97,019.75	Lorree Farnes

APS Claim #	APS Claim Amount	Creditor Name	Creditor Address 1
763	\$13,579.01	American Pension Services Inc	Administrator for Gary A Bird #11622
764	\$5,916.50	American Pension Services Inc	Administrator for Janalee Stinger
765	\$36,243.47	American Pension Services Inc	Administrator for Dorothy R Reese
767	\$12,259.64	American Pension Services Inc	Administrator for Vera Ann Beckman
768	\$440,768.58	American Pension Services Inc	Administrator for Stanley B Smith
769	\$4,301.95	American Pension Services Inc	Administrator for Johanna M Gibson #1179
776	\$240,117.30	American Pension Services Inc	Administrator for Phillip S Selander
778	\$33,950.52	American Pension Services Inc	Administrator for Geri L Alfred #4052
781	\$127,231.21	American Pension Services Inc	Administrator for Kenneth D Reber
782	\$189,525.24	American Pension Services Inc	Administrator for Karl A Janson #5884
783	\$5,070.26	American Pension Services Inc	Administrator for Chris Harvey #11732
784	\$3,251.93	American Pension Services Inc	Administrator for Jessica M Harvey #1173
785	\$21,806.97	American Pension Services Inc	Administrator for Aaron A Sobolowski #116
786	\$47,227.46	American Pension Services Inc	Administrator for Brent Gibson #5875
789	\$260,414.52	American Pension Services Inc	Administrator for Earl B Willoughby
791	\$128,847.27	American Pension Services Inc	Administrator for Joye H Willoughby
793	\$50,162.85	American Pension Services Inc	Administrator for Pam Staag #9045
794	\$18,585.77	American Pension Services Inc	Administrator for Toni H Howe #11665
795-2	\$37,638.43	American Pension Services Inc	Administrator for William V Bale #9208
797	\$108,364.07	American Pension Services Inc	Administrator for Susan A Bell #11626
802	\$51,989.57	American Pension Services Inc	Administrator for Denise Osborne #9301
804	\$30,638.06	American Pension Services Inc	Administrator for Keith R Tweedie #9353
805	\$45,680.95	American Pension Services Inc	Administrator for Alice C Tweedie #9355
806-1	\$39,993.75	American Pension Services Inc	Administrator for Mary Lou Carroll #9430
809	\$49,346.08	American Pension Services Inc	Administrator for Susan Bybee #8645
812	\$77,730.17	American Pension Services Inc	Administrator for Eric Leonard Hays #8725
818	\$17,561.05	American Pension Services Inc	Administrator for David S Clark #8159
819	\$13,575.67	American Pension Services Inc	Administrator for Melanie Adair Clark #8160
820	\$58,588.41	American Pension Services Inc	Administrator for Melvin J Christensen #8186
821	\$98,118.74	American Pension Services Inc	Administrator for Robert Minister #8756
822	\$19,884.30	American Pension Services Inc	Administrator for Rav A Peek #8792
823	\$103,138.39	American Pension Services Inc	Administrator for Chris Leatherman #8807
826	\$55,261.45	American Pension Services Inc	Administrator for H Taylor Thayne
829-2	\$15,532.44	American Pension Services Inc	Administrator for Laura J Doty #6739
833	\$72,242.22	American Pension Services Inc	Administrator for Jimmie B Hughes
834	\$219,773.26	American Pension Services Inc	Administrator for Leon Reed Conner
835	\$584,597.67	American Pension Services Inc	Administrator for Gerald Clive Nichol
837	\$56,111.49	American Pension Services Inc	Administrator for Gordon V. Christensen
843	\$43,006.17	American Pension Services Inc	Administrator for Dorothy H Nielson
844	\$20,464.13	American Pension Services Inc	Administrator for Jean Kendell Condie
851	\$84,953.35	American Pension Services Inc	Administrator for Gary A Sargent #7725
852	\$117,334.34	American Pension Services Inc	Administrator for Wayne C Hansen #6537
853	\$23,534.18	American Pension Services Inc	Administrator for Van Gibson #6528
854	\$35,854.03	American Pension Services Inc	Administrator for Joshua D Gibson
855	\$69,255.58	American Pension Services Inc	Administrator for Mary Lynne Sargent #6250
859	\$319,684.70	American Pension Services Inc	Administrator for Richard K Brown #5876
860	\$169,844.96	American Pension Services Inc	Administrator for Scott Longhurst #7269
861	\$15,938.94	American Pension Services Inc	Administrator for Nancy A Crowl #7246
862	\$173,829.66	American Pension Services Inc	Administrator for William D Crowl #7245
863	\$16,911.79	American Pension Services Inc	Administrator for Jennifer E Jolley
864	\$546,710.76	American Pension Services Inc	Administrator for Wade White
865	\$83,640.00	American Pension Services Inc	Administrator for Paul Elias Adams #7053
866	\$322,849.67	American Pension Services Inc	Administrator for Chris J Fonesbeck
868-1	\$12,326.02	American Pension Services Inc	Administrator for Victoria Elizondo
871	\$8,167.11	American Pension Services Inc	Administrator for Geri L Alfred #4052
873	\$6,242.11	American Pension Services Inc	Administrator for Gloria J Childs #5839
874	\$54,174.63	American Pension Services Inc	Administrator for James Terry Brown #5819
876	\$123,678.09	American Pension Services Inc	Administrator for Steven D Zimmerman #6326
878	\$27,176.30	American Pension Services Inc	Administrator for Cindy P Fonesbeck #6307
879	\$117,072.10	American Pension Services Inc	Administrator for Armin R Fuchs #6203
881	\$9,720.15	American Pension Services Inc	Administrator for Dale Curtis #6162
886	\$215,367.80	American Pension Services Inc	Administrator for Walter B Subweeks #6146
887	\$137,361.05	American Pension Services Inc	Administrator for Beverly Ann Buckway-Rosales #6100
889-2	\$56,821.23	American Pension Services Inc	Administrator for Margo L Stratton #8038
890	\$340,212.34	American Pension Services Inc	Administrator for Jewel H Christensen #10427
893	\$55,008.72	American Pension Services Inc	Administrator for Gary Bennett #10584
896	\$59,264.21	American Pension Services Inc	Admin for Diane K Minchey #11282
897	\$58,786.53	American Pension Services Inc	Admin for Kenneth E Seamons #11296
899	\$34,029.38	American Pension Services Inc	Admin for Lisa Weaver #11325
900	\$57,845.07	American Pension Services Inc	Admin for Susan D Telchert #11387
901	\$334,512.47	American Pension Services Inc	Admin for Gwen D Hayes #11438
902	\$12,578.91	American Pension Services Inc	Administrator Lynn H Shaw #10635
903	\$42,530.32	American Pension Services Inc	Admin for Pauline R Thompson #11478
905	\$105,324.84	American Pension Services Inc	Admin for Ray M Child #11479
907	\$35,364.50	American Pension Services Inc	Admin for Merlin K Clark #11485
908	\$40,501.73	American Pension Services Inc	Administrator Cecilia Salazar #10730
910-2	\$100,724.45	American Pension Services Inc	Administrator Christine Oss #10733
911	\$67,962.13	American Pension Services Inc	Admin for Brent C Bates #11497
913	\$111,141.49	American Pension Services Inc	Administrator Junnie E Shiolani #10734
914	\$128,352.28	American Pension Services Inc	Administrator for Beverly A Benjamin #8156
915	\$21,390.72	American Pension Services Inc	Admin for Stephen Eden #11547
919	\$373,862.60	American Pension Services Inc	Administrator for C William Bacon #8194
921	\$34,251.18	American Pension Services Inc	Administrator Myren L Iverson #10740
922	\$438,616.35	American Pension Services Inc	Administrator for Boyd Call #8234
923	\$26,159.69	American Pension Services Inc	Administrator Anne E Iverson #10741
924	\$117,394.22	American Pension Services Inc	Administrator for Loree D Farnes #8289

Exhibit B

In re: Dee Allen Randall; Case # 10-37546

Duplicate APS Claims Where the Victim Claim Amount Differs from the APS Claim Amount

Claim Amount for Plan Voting Purposes	Victim Claim #	Victim Claim Amount	Creditor Name
\$55,050.19	176	\$55,050.19	Edwin L. and Billie Susan Eggelt
\$73,559.75	57-1	\$73,559.75	Bret Tolson
\$55,050.19	176	\$55,050.19	Edwin L. and Billie Susan Eggelt
\$55,050.19	176	\$55,050.19	Edwin L. and Billie Susan Eggelt
\$37,657.20	553	\$30,499.91	Dianne Call
\$123,155.96	1059	\$116,495.75	Earl J. Law
\$59,734.81	556	\$48,776.51	Boyd Call
\$509,079.79	19	\$439,806.81	Paul Haas
\$222,867.16	1083	\$222,867.16	Kyle Peterson
\$5,280.40	586	\$4,812.33	Chad Bywater
\$178,052.08	628	\$178,052.08	Alan & Lorraine Gauflin
\$108,897.36	1039	\$108,897.36	Mark & MaryAnn Jorgensen
\$108,897.36	1039	\$108,897.36	Mark & MaryAnn Jorgensen
\$108,897.36	1039	\$108,897.36	Mark & MaryAnn Jorgensen
\$178,052.08	628	\$178,052.08	Alan & Lorraine Gauflin
\$108,897.36	1039	\$108,897.36	Mark & MaryAnn Jorgensen
\$11,502.85	1012	\$10,473.77	Kaycie Deem
\$154,628.00	110	\$137,041.05	David Owens
\$24,394.29	367	\$22,227.20	Paul F. Prilchett
\$6,602.10	880	\$6,015.61	Nathan & Kaycie Deem
\$20,983.72	377	\$20,983.72	Gordon & Shelley Tumbow
\$43,919.76	558	\$43,919.76	Douglas & Karen Firkins
\$11,157.20	423	\$11,157.20	Chris & Johanna Gibson
\$112,389.04	1011	\$112,389.04	Craig Steel
\$94,112.00	128	\$88,924.73	Jody & Jennifer Rawlings
\$59,541.88	129	\$56,260.04	Gennifer Rawlings
\$33,976.98	305	\$33,976.98	Michael Davis IRA
\$24,914.54	304	\$24,914.54	Lisa A. Davis IRA
\$240,040.22	483	\$240,040.22	W. Lane Harrison
\$95,674.90	482	\$95,674.90	Suzanne Harrison
\$7,110.55	572	\$6,853.53	Georgie E. Heier
\$6,480.91	571	\$6,246.66	Herman Jack Heier
\$55,050.19	176	\$55,050.19	Edwin L. and Billie Susan Eggelt
\$43,919.76	558	\$43,919.76	Douglas & Karen Firkins
\$66,021.17	175	\$60,469.00	Bonnie Brinton
\$50,572.89	79-2	\$41,184.28	Thomas Alan Condie
\$146,528.96	119	\$122,949.59	Kent White
\$2,013.41	461	\$1,685.11	Dixie Stucki
\$105,383.17	536	\$105,383.17	Kenneth Bergeenthal
\$105,383.17	536	\$105,383.17	Kenneth Bergeenthal
\$29,478.33	513	\$29,478.33	Kenneth & Jennifer Jolley
\$64,612.86	1019	\$64,612.86	Kerry & Shelly McCloud
\$20,102.30	465	\$17,311.43	Dixie Stucki
\$54,975.72	1036	\$43,781.75	Randy Guest
\$25,335.47	612	\$17,685.04	Kathy Erdmann
\$178,293.51	1066	\$46,240.07	Jack David Hatch Revocable Trust
\$38,744.54	241	\$38,744.54	Paul Wunderlin
\$39,306.72	242	\$39,306.72	Kathryn Grimes
\$314,709.05	25-2	\$287,838.56	Debra Dorius
\$207,903.42	249	\$111,250.00	Joseph E. Peterson
\$260,000.00	1013	\$260,000.00	C Lorenzo Pope
\$276,853.83	263	\$276,853.83	Allen & Pat Clements
\$1,250,000.00	534	\$1,250,000.00	Mike & Dorothy Burnett
\$299,363.51	674-1	\$233,380.53	Carol Bonar
\$12,368.81	454	\$10,339.76	Eldon C. Romney
\$477,574.12	1029-2	\$477,574.12	R. Ted McBride
\$132,421.26	570	\$108,507.22	Daniel Clegg
\$54,975.72	1036	\$43,781.75	Randy Guest
\$35,770.76	1072	\$30,000.00	Richard & Peggy Seare
\$19,611.23	441-2	\$19,611.23	Tammy J. and Aaron Evans
\$308,115.17	301	\$308,115.17	Jeff & Lori Atkin
\$308,115.17	301	\$308,115.17	Jeff & Lori Atkin
\$89,990.92	288	\$89,990.92	Joseph & Peggy Peterson
\$31,938.15	297	\$30,000.00	Peggie A. Fern

APS Claim #	APS Claim Amount	Creditor Name	Creditor Address 1
926-2	\$9,750.22	American Pension Services Inc	Administrator Edwin L. Eggelt #10809
927	\$24,500.25	American Pension Services Inc	Administrator for Bret P Tolson
928-2	\$19,518.08	American Pension Services Inc	Administrator Edwin L. Eggelt #10810
929-2	\$26,660.88	American Pension Services Inc	Administrator Billie Susan Eggelt #10812
933	\$37,657.20	American Pension Services Inc	Administrator for Dianne Call #8365
934	\$123,155.96	American Pension Services Inc	Administrator Earl Joseph Law #10971
935	\$59,734.81	American Pension Services Inc	Administrator for Boyd Call #8364
936	\$509,079.79	American Pension Services Inc	Administrator Paul F. Haas Jr #10982
939	\$32,152.09	American Pension Services Inc	Administrator Kyle D Peterson #12220
942	\$5,280.40	American Pension Services Inc	Admin for Chad Alan Bywater #11142
943	\$121,481.05	American Pension Services Inc	Administrator for Alan Gauflin #8383
944	\$59,270.87	American Pension Services Inc	Admin for Mark LaVon Jorgensen #11170
945	\$48,674.58	American Pension Services Inc	Admin for Mark LaVon Jorgensen #11171
946	\$2,571.66	American Pension Services Inc	Admin for Mark LaVon Jorgensen #11172
947	\$83,255.53	American Pension Services Inc	Administrator for Lorraine Gauflin #8384
948	\$2,997.19	American Pension Services Inc	Admin for Mary Ann Jorgensen #11173
949	\$11,502.85	American Pension Services Inc	Admin for Kaycie Deem #11250
950	\$154,628.00	American Pension Services Inc	Admin for David J Owens #11240
951	\$24,394.29	American Pension Services Inc	Admin for Paul Prilchett #11272
952	\$6,602.10	American Pension Services Inc	Admin for Nathan Deem #11251
954	\$20,237.68	American Pension Services Inc	Administrator Gordon Ray Tumbow #12251
955	\$26,258.29	American Pension Services Inc	Adm. Douglas Clayton Firkins #12258
956	\$2,493.95	American Pension Services Inc	Administrator Johanna M Gibson #12276
957	\$106,533.33	American Pension Services Inc	Administrator Craig Duane Steel #12322
958	\$94,112.00	American Pension Services Inc	Administrator Jody B Rawlings #12351
959	\$59,541.88	American Pension Services Inc	Adm. Gennifer Wallace Rawlings #12352
961	\$33,714.22	American Pension Services Inc	Administrator Michael R Davis
84111-23	\$24,710.07	American Pension Services Inc	Administrator Lisa A Davis #12069
963	\$63,135.34	American Pension Services Inc	Adm. William Lane Harrison #12109
964	\$12,428.27	American Pension Services Inc	Administrator SuzAnne Harrison #12110
966	\$7,110.55	American Pension Services Inc	Adm. Georgie Earlene Heier #12164
967	\$6,480.91	American Pension Services Inc	Adm. Herman Jack Jess Heier #12165
968-2	\$9,745.52	American Pension Services Inc	Administrator Billie Susan Eggelt #10811
970	\$12,523.25	American Pension Services Inc	Administrator for Douglas Clayton Firkins #6516
972	\$66,021.17	American Pension Services Inc	Administrator for Bonnie Brinton #6491
975	\$50,572.89	American Pension Services Inc	Administrator for T Alan Condie #6465
977	\$146,528.96	American Pension Services Inc	Administrator for Kent White #6444
978	\$2,013.41	American Pension Services Inc	Administrator for Dixie M Stucki #6442
979	\$9,375.37	American Pension Services Inc	Administrator for Kenneth Bergeenthal #6433
980	\$52,466.23	American Pension Services Inc	Administrator for Kenneth Bergeenthal #6433
981	\$16,886.73	American Pension Services Inc	Administrator for Kenneth D Jolley #6428
982	\$3,397.35	American Pension Services Inc	Administrator for Kerry McCloud #6368
983	\$20,102.30	American Pension Services Inc	Administrator for Dixie M Stucki #6442
991	\$54,975.72	American Pension Services Inc	Administrator for Randy R Guest #4135
993	\$25,335.47	American Pension Services Inc	Administrator for Kathy Erdmann #4005
994	\$178,293.51	American Pension Services Inc	Adm. for Jack David Hatch #10059
997-2	\$38,014.46	American Pension Services Inc	Adm. for Paul D Wunderlin #10230
998-2	\$38,566.35	American Pension Services Inc	Administrator for Kathryn Grimes #10231
999	\$314,709.05	American Pension Services Inc	Adm. for Deborah Anne Dorius #10256
1000	\$207,903.42	American Pension Services Inc	Adm. for Joseph E. Peterson #4236
1002	\$238,750.00	American Pension Services Inc	Administrator for C Lorenzo Pope #11101
1004	\$159,022.74	American Pension Services Inc	Administrator for Allan G Clements #7317
1015	\$1,122,813.43	American Pension Services Inc	Administrator for Michael A Burnett #5727
1017	\$299,363.51	American Pension Services Inc	Administrator for Carol Edwards Bonar #10085
1026	\$12,368.81	American Pension Services Inc	Adm. Eldon C Romney #4159
1030	\$5,134.89	American Pension Services Inc	Adm. for R. Ted McBride #4150
1031	\$132,421.26	American Pension Services Inc	Adm. Daniel W Clegg #4137
1032	\$54,975.72	American Pension Services Inc	Adm. Randy R Guest #4135
1040	\$35,770.76	American Pension Services Inc	Adm. for Richard A Seare #4096
1043	\$7,558.18	American Pension Services Inc	Adm. for Aaron D Evans #4086
1045	\$66,993.75	American Pension Services Inc	Adm. for Lori A Atkin #4054
1046	\$202,419.79	American Pension Services Inc	Adm. for Jeff Atkin #4049
1052	\$25,891.70	American Pension Services Inc	Adm. for Peggy A Peterson #4238
1086	\$31,938.15	American Pension Services Inc	Peggie A Fern

## Exhibit C

In re: Dee Allen Randall; Case # 10-37546

APS Proofs of Claim for which There Is No Corresponding Victim Claim

Claim #	Claim Amount	Creditor Name	Credito Address 1
185	\$18,209.79	American Pension Services, Inc	Administrator for Kirk Terry #6957
186	\$18,134.74	American Pension Services, Inc	Administrator for Dixie Terry #6958
187	\$18,209.79	American Pension Services, Inc	Administrator for Kirk Terry #6957
322-2	\$154,318.84	American Pension Services Inc.	Ray D. Reese
591	\$46,104.23	American Pension Services Inc	Administrator for Dixie Vaughn #3541
601	\$23,299.17	American Pension Services Inc	Administrator for Kevin W Swenson #5933
602	\$57,694.90	American Pension Services Inc	Administrator for Marlene M Carroll #592
604	\$17,668.06	American Pension Services Inc	Administrator for Jeffrey Gordan Willmor
625	\$18,894.96	American Pension Services Inc.	Administrator for Rebecca S McCarty #558
626	\$5,983.04	American Pension Services Inc.	Administrator for Amy O Ellis #5582
627	\$3,450.16	American Pension Services Inc.	Administrator for Gary R Ellis #5581
636	\$87,283.33	American Pension Services Inc	Administrator for Monette E Van Dame #6854
638	\$44,718.78	American Pension Services Inc	Administrator for Hyrum G Kunzler #6886
640	\$15,371.03	American Pension Services Inc	Administrator for James W Murray #3973
651	\$7,550.10	American Pension Services Inc	Administrator for Martha Lou Bray #3758
660	\$146,565.92	American Pension Services Inc	Administrator for Blane W Wilson #9673
664	\$18,134.74	American Pension Services Inc	Administrator for Dixie Terry #6958
673	\$6,681.94	American Pension Services Inc	Administrator for Andrea C Stuart #5345
675	\$6,761.81	American Pension Services Inc	Administrator for Richard W Stuart #5344
682	\$6,761.81	American Pension Services Inc	Administrator for Richard W Stuart #5344
686	\$9,499.47	American Pension Services Inc	Administrator for Gretel Patch #5818
687	\$24,443.49	American Pension Services Inc	Administrator for Victor H Wright #3456
693	\$141,253.00	American Pension Services Inc	Administrator for Carol C. Johnson #9653
694	\$13,091.63	American Pension Services Inc	Administrator for Paula J Marine #3338
713	\$36,331.26	American Pension Services Inc	Administrator for Genie Carver #5738
715	\$438,620.67	American Pension Services Inc	Administrator for Neal Green #7998
717	\$9,872.59	American Pension Services Inc	Administrator for Bevan D Killpack
720	\$21,392.81	American Pension Services Inc	Administrator for Bevan D Killpack
721	\$18,209.79	American Pension Services Inc	Administrator for Kirk Terry #6957
723	\$51,797.58	American Pension Services Inc	Administrator for Thomas D Provstgaard
735	\$115,237.75	American Pension Services Inc	Administrator for Judy Goad #7647
742	\$223,344.81	American Pension Services Inc	Administrator for Linda A Christiansen
749	\$54,799.38	American Pension Services Inc	Administrator for James H Harvey #8395
753	\$27,081.60	American Pension Services Inc	Administrator for Ronald Dion Rebalkin #8532
761	\$83,084.68	American Pension Services Inc	Administrator for Wade Lemon # 11832
766	\$4,424.34	American Pension Services Inc	Administrator for Chris James Gibson #11
770	\$11,244.56	American Pension Services Inc	Administrator for Roy Craft #3657
775	\$14,617.20	American Pension Services Inc	Administrator for Mathew S. Thompson #11
777	\$12,725.58	American Pension Services Inc	Administrator for Betty J Marcus #11750
780	\$154,318.84	American Pension Services Inc	Administrator for Ray Don Resse #11734
790	\$52,047.57	American Pension Services Inc	Administrator for Madean Lemon #11833
792	\$36,497.42	American Pension Services Inc	Administrator for Matthew Vincent #11667



## Exhibit C

In re: Dee Allen Randall; Case # 10-37546

APS Proofs of Claim for which There Is No Corresponding Victim Claim

Claim #	Claim Amount	Creditor Name	Credito Address 1
796	\$16,538.58	American Pension Services Inc	Administrator for Joy Stambaugh #9247
798	\$7,845.79	American Pension Services Inc	Administrator for Annette E Poulsen
800	\$14,569.73	American Pension Services Inc	Administrator for Melvin J Poulsen
801	\$16,278.51	American Pension Services Inc	Administrator for Peggy R Huft #9299
803	\$32,392.14	American Pension Services Inc	Administrator for Thomas A Graham #9302
811	\$238,906.04	American Pension Services Inc	Administrator for Darnel O Tippetts #8658
825	\$130,558.37	American Pension Services Inc	Administrator for Birdie E Higinbotham
830	\$63,703.52	American Pension Services Inc	Administrator for Marilyn Steinmetz
837	\$56,111.49	American Pension Services Inc	Administrator for Gordon V. Christensen
840	\$36,709.52	American Pension Services Inc	Administrator for Vicki Lynne
841	\$22,883.78	American Pension Services Inc	Administrator for Tami C Hocker #6619
842	\$110,422.63	American Pension Services Inc	Administrator for Dennis Wells #6202
845	\$59,946.68	American Pension Services Inc	Administrator for Paul E Taylor #6560
846	\$372,986.88	American Pension Services Inc	Administrator for Clarence Edgar
847	\$4,276.60	American Pension Services Inc	Administrator for Freedom A Kezos #6552
848	\$9,399.11	American Pension Services Inc	Administrator for James Kevin
849	\$14,432.34	American Pension Services Inc	Administrator for Wayne Daniel
856	\$30,170.35	American Pension Services Inc	Administrator for Larry Sorensen #7330
857	\$56,855.70	American Pension Services Inc	Administrator for Patricia A Clemente
875	\$56,354.20	American Pension Services Inc	Administrator for Richard P Hackler #5805
877	\$53,235.84	American Pension Services Inc	Administrator for Brett S Savage #6248
888	\$20,371.63	American Pension Services Inc	Administrator for Kurt Quakenbush #8033
891	\$40,928.52	American Pension Services Inc	Administrator Shayne J Dorotik #10428
894	\$94,523.82	American Pension Services Inc	Administrator Kent Bladen #10626
895	\$50,675.80	American Pension Services Inc	Administrator Christine M Bladen #10627
904	\$3,375.75	American Pension Services Inc	Administrator Lindsay Burnett #10658
906	\$57,068.88	American Pension Services Inc	Administrator for Julie Ann Ryan #8040
909	\$36,956.99	American Pension Services Inc.	Admin for Grant Reid Nelson #11499
912	\$80,792.18	American Pension Services Inc	Administrator for Kathleen H Hansen #8069
918	\$67,902.13	American Pension Services Inc.	Admin for Colleen B Tolley #11341
920	\$180,562.37	American Pension Services Inc	Administrator for Kenneth Orton #8215
925	\$16,519.76	American Pension Services Inc	Administrator Jed Eugene Smith #10771
931	\$15,934.88	American Pension Services Inc	Administrator Bryan Hull #10891
932	\$45,039.90	American Pension Services Inc	Administrator Season Hull #10892
937	\$36,073.39	American Pension Services Inc	Adm. Trudie Pauline Peterson #12219
940	\$119,416.67	American Pension Services Inc.	Admin for Barry R Sorensen #11123
941	\$7,990.08	American Pension Services Inc.	Admin for Chad McBride #11051
960	\$4,889.91	American Pension Services Inc	Administrator Shane Hansen #12371
969	\$91,357.39	American Pension Services Inc	Administrator for Lovel B Young #6517
971	\$9,508.86	American Pension Services Inc	Administrator for Anne M Gate #6500
974	\$4,797.30	American Pension Services Inc	Administrator for Jefferson T Dunford #6480
976	\$1,396.09	American Pension Services Inc	Administrator for Vicki Ovard Condie #6451

## Exhibit C

In re: Dee Allen Randall; Case # 10-37546

APS Proofs of Claim for which There Is No Corresponding Victim Claim

Claim #	Claim Amount	Creditor Name	Credito Address 1
996	\$104,380.83	American Pension Services Inc	Adm. for Lisa LaVon Winter #10109
1003	\$27,076.72	American Pension Services Inc	Administrator for Russel Paul Allen #10106
1021	\$113,545.90	American Pension Services Inc	Administrator for J Shane White #4194
1025-2	\$32,148.50	American Pension Services Inc	Adm. for Jennifer Lynn Lynn #10636
1047	\$8,882.89	American Pension Services Inc	Adm. for Kent L Vallace #4010
1048	\$42,482.74	American Pension Services Inc	Adm. for Eva Lorene Bullock #5536
1049	\$124,019.85	American Pension Services Inc	Adm. for Elmer R Bullock #5535
1050	\$219,458.52	American Pension Services Inc	Adm. for Craig Case #4264
1051	\$13,726.78	American Pension Services Inc	Adm. for Reuben Simonsen #4244



## Exhibit D

In re: Dee Allen Randall; Case # 10-37546

Victim Claims that Were Waived through Settlements with the Trustee

Claim Amount for Plan Voting Purposes	Victim Claim #	Victim Claim Amount	Creditor Name
\$72,181.50	324-2	\$72,181.50	Todd & Tamara Simons
\$112,270.10	231	\$112,270.10	Conrad O. Taysom
\$112,270.10	231	\$112,270.10	Conrad O. Taysom
\$72,181.50	324-2	\$72,181.50	Todd & Tamara Simons
\$160,506.81	325	\$160,506.81	Rick & Connie Haddon
\$26,400.90	575	\$21,965.34	Dale Parker
\$21,609.39	150	\$17,300.00	Brent Wolf
\$39,316.28	154	\$39,316.28	Wayne Hammond
\$251,707.00	537	\$251,707.00	David Nielson
\$103,138.39	824-2	\$103,138.39	Marguerite Crockett
\$197,241.39	135	\$139,145.04	G. Fredric Davis
\$69,292.00	133	\$59,737.56	Cheryl F. Davis

APS Claim #	APS Claim Amount	Creditor Name	Creditor Address 1
641	\$17,408.64	American Pension Services Inc	Administrator for Tamara L. Simons #3954
643	\$19,314.07	American Pension Services Inc	Administrator for Conrad Taysom #6238
230-2	\$71,398.84	American Pension Services, Inc	Adm. for Conrad Taysom #6238
644	\$32,858.37	American Pension Services Inc	Administrator for Todd D Simons #3955
653	\$69,492.75	American Pension Services Inc	Administrator for Rick Haddon #3672
656	\$26,400.90	American Pension Services Inc	Administrator for Dale Parker #3527
691	\$21,609.39	American Pension Services Inc	Administrator for Brent K Wolf #3393
787	\$37,724.42	American Pension Services Inc	Administrator for Wayne E Hammond
788	\$130,326.97	American Pension Services Inc	Administrator for David L Nielsen #3425
824-1	\$35,109.47	American Pension Services Inc	Administrator for Marguerite Crockett
827	\$197,241.39	American Pension Services Inc	Administrator for G Fredric Davis
858	\$69,292.00	American Pension Services Inc	Administrator for Cheryl F Davis
652	\$28,930.85	American Pension Services Inc	Administrator for Lesley B Walker #3718
654	\$33,240.53	American Pension Services Inc	Administrator for Dean Powell #3606
1024	\$43,350.58	American Pension Services Inc	Adm. Deborah H Carroll #4176
1033	\$35,565.51	American Pension Services Inc	Adm. Diane D Probst #4098